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OFFICIAL GAZETTE GOVERNMENT OF GOA

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EXTRAORDINARY No. 4

GOVERNMENT OF GOA

Department of Law
Legal Affairs Division

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Notification

8/13/2020-LA

The Goa, Daman and Diu Motor Vehicles Tax (Amendment) and Taxation on Passengers and Goods (Amendment) Ordinance, 2020 (Ordinance No. 14 of 2020), which has been promulgated by the Governor of Goa on 18-12-2020, is hereby published for general information of the public.

D. S. Raut Dessai, Joint Secretary (Law).

Porvorim, 23rd December, 2020.

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The Goa, Daman and Diu Motor Vehicles Tax (Amendment) and Taxation on Passenger and Goods (Amendment) Ordinance, 2020
(Ordinance No. 14 of 2020)

Promulgated by the Governor of Goa in the Seventy-first Year of the Republic of India.

An Ordinance further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No 8 of 1974).

Whereas, the Legislative Assembly of Goa is not in session and the Governor of Goa is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Goa is pleased to promulgate the following Ordinance, namely:—

1. *Short title and commencement.*— (1) This Ordinance may be called The Goa Motor Vehicles Tax (Amendment) Ordinance, 2020.

(2) It shall come into force at once.

2. *Amendment of section 11.*— In section 11 of The Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) The Government exempts tax payable on goods and passenger vehicles under this Act, by all kinds of commercial/transport vehicles registered in the State of Goa, including goods vehicles on pro-rata basis, for a period of six months from 01-04-2020 to 30-09-2020, except vehicles which have paid one time tax at the time of registration.

“Provided that, if any such tax/tax with penalty have already been paid under this Act, it shall be adjusted towards the tax payable in respect of same motor vehicle, in future.”

3. *Amendment of section 12.*—In section 12 of The Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), the following provisos shall be inserted, namely:—

“Provided that, no penalty under this section shall be leviable in respect of the tax due for the period 01-04-2020 to 31-03-2021, if such tax is paid on or before 31-03-2021:

Provided further that if any penalty is already paid in respect of any motor vehicle, for period 01-04-2020 to 31-03-2021, then it shall be adjusted towards the tax payable in respect of same motor vehicle in future.”

4. *Amendment of section 23.*— In section 23 of The Goa, Daman and Diu Motor Vehicles (Taxation on Passenger and Goods) Act, 1974 (Act No. 7 of 1974), the following provisos shall be inserted, namely:—

“The Government exempts tax payable under this Act on all passenger/transport vehicles registered in the State of Goa, which includes stage carriages, contract carriages, maxi-cabs, taxi, autorickshaw, motorcycles, rent a bike/car for a period of six months from 01-04-2020 to 30-09-2020:

Provided that, if any such tax/tax with penalty have already been paid under this Act, it shall be adjusted towards the tax payable in respect of same motor vehicle, in future.”

Place: Raj Bhavan BHAGAT SINGH KOSHYARI
Dona Paula, Goa. Governor of Goa.
Dated: 18-12-2020.